

TEST PACKAGE BULLETIN #3
12/4/2009

CORRECTION NOTICE

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2009, have been changed to reflect the following corrections:

Nebraska Test #3

Clarification: Phyllis Three is a qualifying Earned Income Credit (EIC) child. Even though she is not claimed as an exemption, she is a qualifying person for EIC purposes.

Nebraska Test #4

Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc., indicated the incorrect distribution code. The following information has been changed in the test forms and narrative:

Line 7 (Distribution code): **2**

Nebraska Test #6

On the Form W-2 submitted by Niedle's Financing the Social Security Wages were incorrectly stated. As a result the following change was made:

Box 3 (Social security wages): **106,800.00**

Also, the following changes were made to Federal Forms 1040, 6251, and 8801:

Federal Form 1040:

Line 44 (Tax): **42,230**

Line 45 (Alternative Minimum Tax): **3,278**

Federal Form 6251 (Alternative Minimum Tax-Individuals):

Line 35 (Tax from Form 1040, line 44): **42,230**

Line 36 (AMT): **3,278**

Form 8801 (Credit for Prior Year Minimum Tax) Recalculated for Nebraska:

Line 14 (Enter amount from your 2009 Form 6251, line 35): **42,230**